



Filing a Return as a Highway Contractor

FILE AND PAY AT:

http://sd.gov/epath

BENEFITS OF EPATH

- Provides 24/7 access to file and pay returns by electronic means
- Easy Data entry or Data upload
- System does all calculations
- Pay by ACH Debit or ACH Credit

Features

- Amend returns online
- Review returns, payments, outstanding returns, and account balances
- Make payments
- View pending payments and make changes to pending payments
- Use bank account for a one-time payment or save account information for future payments
- Use one EPath account to file and pay taxes for multiple licenses for same owner
- Assign additional users access to specific licenses on your EPath account
- Change your password, security questions, and email address at any time



Step 1: Visit https://apps.sd.gov/RV23EPath/Login.aspx and login to your account.

EPath Help

ACCESS
EPATH HELP
FROM EVERY
SCREEN

Login >

Log in to your Account						
Username:						
Password:						
	Forgot your Password?					
	Continue					

Create an Account

If you are not already using EPath to access your account, create an account now.

Create Account

Watch Video on Creating an Account

Use EPath to file and pay the following taxes:

911 Emergency Surcharge Bank Franchise Tax Contractors' Excise Tax Sales and Use Tax

Motor Fuel:

Biodiesel Producer Blender CNG Vendor Ethanol Broker Ethanol Producer Highway Contracto

Importer/Exporter Marketer LNG Vendor LPG User LPG Vendor Supplier

Tribal Marketer Terminal Operator



If you don't have an EPath account and Make a Payment > need to make a payment by ACH Debit or Credit Card for the Taxes Listed above.

If you owe tax and do not have a tax license, please call 1-800-829-9188.

Due Dates Calendar

- Please refrain from using the browser's back button while using this site.
- This site uses SSL (Secure Sockets Layer) encryption to protect your information.

Privacy Statement



Step 2: At the Main Menu select File and Pay your Return

Main Menu >

File and Pay.

- File and Pay your Return 👣
 - Upload Additional Documentation fl

Each • has help information, simply point to the • to display the information.

- Amend a Return 🖯

Pay Outstanding Balance.

► Payment Only 1

Select an account function to perform.

- ► Add/Edit User Accounts **1**
- ▶ Cancel Licenses
- ▶ Print License Card

View History.

- ► View Account Activity 1
- ▶ View Pending Items ①

- ► Change Profile **①**
- ► Add a License
- ▶ Renew your Alcohol Tax License
- ▶ View/Edit Pending Electronic Payments ①
- ▶ View Deleted Electronic Payments ①

Log out

Example: Selecting your period

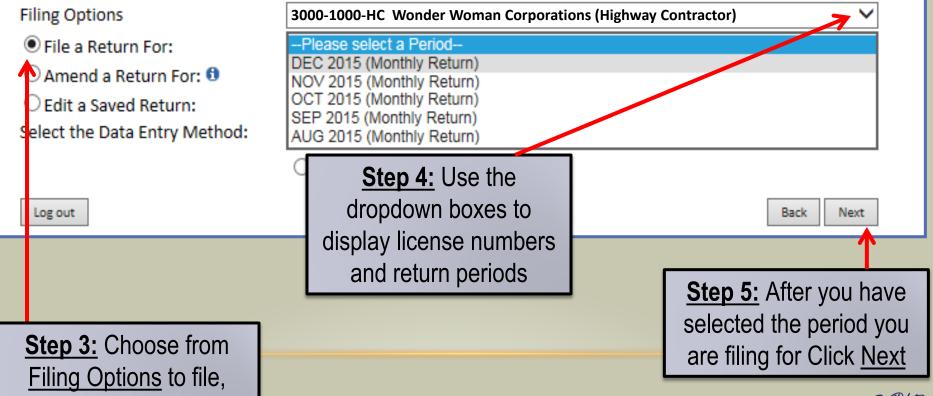
Tax Return Filing Menu >

amend, or edit returns

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

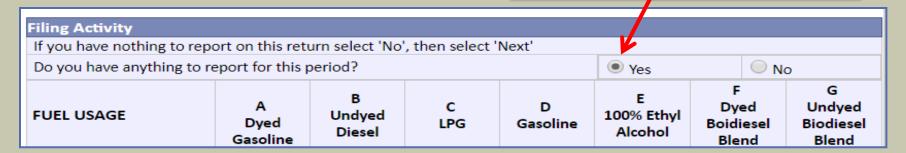
Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.



Example: HC Page 1

"Yes," will be the default selection in this field.



Columns A- G- the first screen (HC Page 1) indicates the different types of fuel you may report on. Please remember: if these fuel types were purchased for other projects, and not used in the road right-of-way, they do not need to be reported on your Highway Contractor Return.

FUEL USAGE	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Boidiesel Blend	G Undyed Biodiesel Blend
1. Gallons used in movable equipment and vehicles 1							

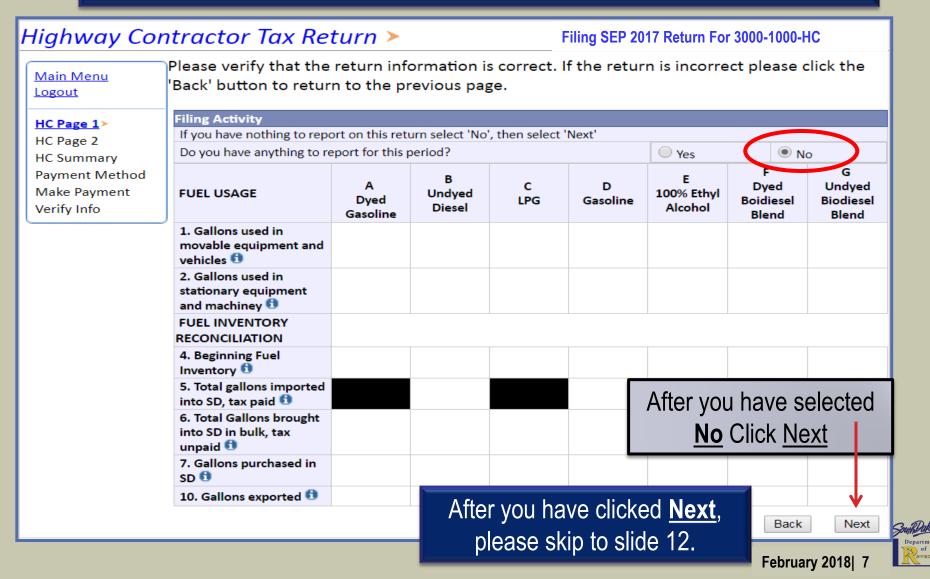
You may hover your pointer over the 📆 to see additional reporting information.

Total gallons used within the road right of way in moveable equipment and licensed vehicles (subject to fuel tax).



Example: HC Page 1 – No Activity to Report

Highway Contractors that do not have any activity to report for the quarterly period may select **No** and skip to the **HC Summary** page.



Example: HC Page 1 Fuel Usage (Lines 1- 2)

<u>Line 1-</u> Enter the total gallons of fuel used within the road right of way in movable equipment and licensed vehicles. Make sure to report activity in each column that applies.

These gallons are subject to Fuel Excise Tax.

Filing Activity								
If you have nothing to repo	ort on this ret	urn select 'No'	, then select	'Next'				
Do you have anything to report for this period?					Yes		No	
FUEL USAGE	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Boidiesel Blend	G Undyed Biodiesel Blend	
Gallons used in movable equipment and vehicles	<u>400</u>	<u>50</u>		<u>50</u>				
2. Gallons used in stationary equipment and machiney 1	<u>200</u>							

<u>Line 2 -</u> Enter the total gallons of fuel used in Stationary Equipment and in off-road machinery. Make sure to report activity in each column that applies. **These gallons are subject to sales tax.**

Example: HC Page 1 Fuel Inventory Reconciliation (Lines 4-7)

Line 4- Enter the total amount of fuel in your inventory at the beginning of the reporting period. (This total should match the total fuel in your inventory at the end of the prior reporting period).

Line 5- Enter the total amount of fuel brought into South Dakota (SD), during the reporting period on which SD Fuel Excise Tax has been paid. Dyed Diesel is not to be listed here because it is sales taxable. Therefore, SD Fuel Tax could not have been paid on it.

FUEL INVENTORY RECONCILIATION	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Boidiesel Blend	G Undyed Biodiesel Blend
4. Beginning Fuel Inventory 1							
5. Total gallons imported into SD, tax paid 🐧				<u>50</u>			
6. Total Gallons brought into SD in bulk, tax unpaid 🗊		<u>100</u>					
7. Gallons purchased in SD 📵	<u>600</u>						

<u>Line 6-</u> Enter the total amount of fuel brought into SD (Imported), during the reporting period on which SD Fuel Excise Tax <u>has not been paid</u>. Activity on this line will assess tax due on this return.

Line 7- Enter the total gallons of fuel purchased in SD during this reporting period.

Example: HC Page 1 Fuel Inventory Reconciliation (Line 10)

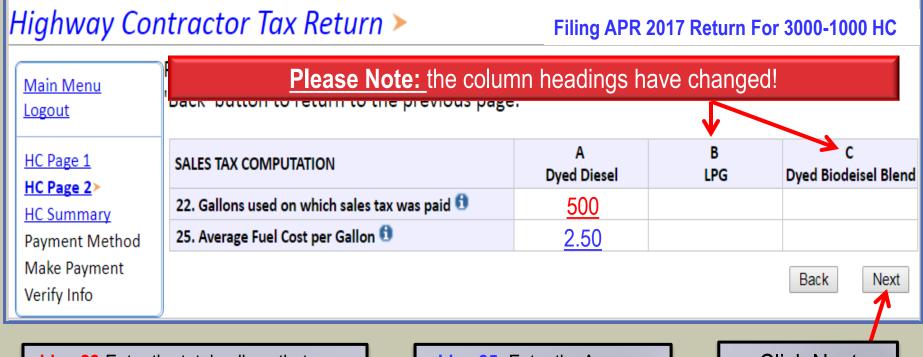
Line 10- Enter the total amount of fuel taken out of SD (exported) and taken to another state.

	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Boidiesel Blend	G Undyed Biodiesel Blend
10. Gallons exported 🐧							
						Back	Next

FYI: If you are importing and/or exporting fuel in and/or out of South Dakota during the reporting period you are required to be licensed as an Importer/Exporter. A Highway Contractor that is also licensed as an Importer/Exporter may report their import/export activity on the quarterly Highway Contractor Return. Click here for more information about the Importer/Exporter License.



Example: HC Page 2 Sales Tax Computations (Lines 22 and 25)



Line 22-Enter the total gallons that were used on which SD Sales Tax has been paid (do not include gallons still in your inventory). This is because the gallons remaining in your inventory have not been used and there is no way to determine if those gallons are sales taxable or fuel taxable until they have been used

Line 25- Enter the Average Fuel Cost per Gallon (you will determine this amount from your records).

Click Next

Highway Contractor Tax Return >

Main Menu Logout

HC Page 1 HC Page 2 HC Summary> Payment Method Make Payment Verify Info Please verify that the return information is correct. If the return is incorrect please click the 'Back' button to return to the previous page.

FUEL USAGE 1. Gallons used in moveable equipment and vehicles 1 400 50 2. Gallons used in stationary equipment and machinery 1 200 0 3. Total Gallons used 1 600 50	0 0
Gallons used in stationary equipment and machinery 1 200 0	0
3 Total Gallons used fi	
5. Total Gallons used C	0
FUEL INVENTORY RECONCILIATION	
4. Beginning Fuel Inventory 0	0
5. Total gallons imported into SD, tax paid 🐧	
6. Total gallons imported into SD, tax unpaid 10 0 100	0
7. Total gallons purchased in SD 📵 600 0	0
8. Subtotal of Fuel Inventory 600 100	0
9. Total gallons used during the reporting period 600 50	0
10. Total gallons exported from SD 📵 0 50	0
11 Tetal gallons used and exported 10 600 100	0
ding Fuel Inventory 0 0	0
AX COMPUTATIONS	
ital gallons reported on Line 1 (Columns A, C, & F) 400	0
ital Gallons Reported on Line 6 (Columns B, D, E, & G)	
tal gallons reported on Line 10 (gallons exported)	
ital Gallons Subject to Tax 400 50	0
x Rates \$0.28 \$0.28	\$0.20
rel Tax Due (Debit or Credit) \$112.00 \$14.00	\$0.00

TIP: Always remember to review your entries before continuing on in the process.

SALES TAX COMPUTATIONS

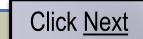
tal Fuel Tax Due

tal Fuel Tax Due

- 22. Gallons used on which sales tax was paid 📵
- 23. Gallons subject to sales tax
- 24. Net Gallons subject to sales tax
- 25. Average Fuel Cost Per Gallon
- 26. Total Fuel Cost
- 27. Net Sales Tax Due
- 28. Total Sales Tax Due
- TAX COMPUTATIONS
- 29. Total Fuel and Sales Tax Liability
- 30. Interest
- 30. Penalty
- 32. Total Remittance

Click <u>View Printer</u>
<u>Friendly Version to</u>
print your return

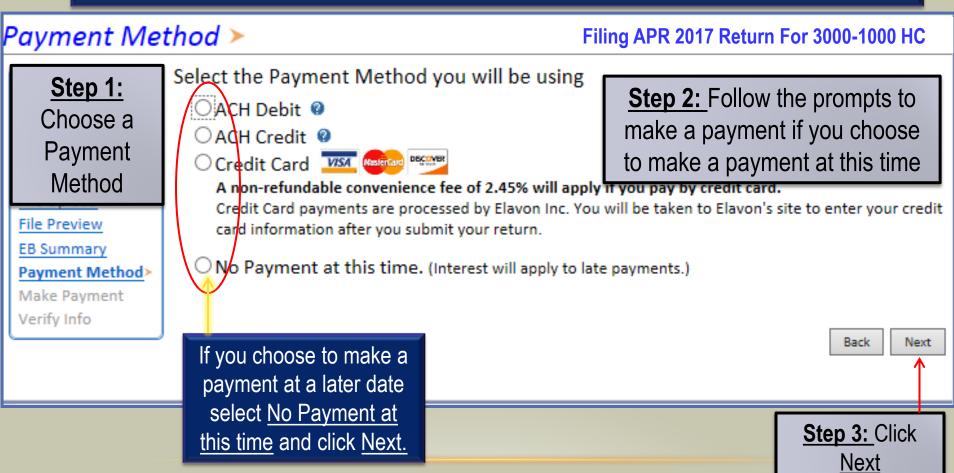
View Printer Friendly Version



Next

Example: Returns with Tax Due

On the <u>Payment Method</u> page you have the option to pay the tax amount due on your Supplier return. If no tax is due you will not reach this page.



Verify Information >

Main Menu Logout

HC Page 1 HC Page 2

HC Summary

Payment Metho

Make Payment

Verify Info>

Please verify your Return information. Use the 'Back' button or select a link from the side menu to go to the appropriate page to fix the errors.

To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.

Return Information

License: 3000-1000-HC

Name: WONDER WOMAN CORPORATIONS

File Code: Required Calendar Monthly

Period: 04/2017

Return Due Date: 05/23/2017

Return Type: HC - Original

Total Tax Due: \$81.00 Interest/Penalty: \$21.48 Total Due: \$102.48 Payment Type: None

Filing Agreement

By rekeying my log in password I declare and affirm under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that by submitting this return electronically it is my intention to have the South Dakota Department of Revenue accept it as filed.



Login Password: *******

Reminder: Clicking <u>Submit</u> will finalize the filing process. Make sure to look everything over one last time.

Back

Submit

If you did not make a payment this will appear above your confirmation page.

Confirmation Information >

NO PAYMENT was made with this return.

Please print <u>Payment Coupon</u> to send with your payment. Interest will apply to late payments.

Confirmation

Confirmation Number: 1194823557741113455

Date Submitted: Feb 05, 2018 7:48 PM

Return

License: 3000-1000-HC

Period: **04/2017**

Return Type: **HC - Original**Return Due Date: **May 23, 2017**

Total Amount Due: \$102.48

View/Print Full Return

Print

Main Menu



Find additional information and instructions for using EPath at: http://dor.sd.gov/epath/

Questions?

Call: **605.773.8178**

Email: <u>sdmotorfuel@state.sd.us</u>